

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 470 Section 470.110 Imposition of Tax</b>
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**TITLE 86: REVENUE**

**PART 470  
THE GAS REVENUE TAX ACT**

**Section 470.110 Imposition of Tax**

a) There is imposed upon persons engaged in the business of distributing, supplying, furnishing or selling gas to persons for use or consumption and not for resale, a tax at the rate of 5% of the gross receipts from any such business, 2.4 CENTS PER THERM OF ALL GAS WHICH IS SO DISTRIBUTED, SUPPLIED, FURNISHED OR SOLD or transported TO or for EACH CUSTOMER IN THE COURSE OF SUCH BUSINESS, OR 5% of the gross receipts RECEIVED FROM EACH CUSTOMER from such business, WHICHEVER IS THE LOWER RATE AS APPLIED TO EACH CUSTOMER FOR THAT CUSTOMER'S BILLING PERIOD, PROVIDED THAT ANY CHANGE IN RATE IMPOSED BY THIS AMENDATORY ACT OF 1985 SHALL BECOME EFFECTIVE ONLY WITH BILLS HAVING A METER READING DATE ON OR AFTER JANUARY 1, 1986. HOWEVER, SUCH TAXES ARE NOT IMPOSED WITH RESPECT TO ANY BUSINESS IN INTERSTATE COMMERCE, OR OTHERWISE TO THE EXTENT TO WHICH SUCH BUSINESS MAY NOT, UNDER THE CONSTITUTION AND STATUTES OF THE UNITED STATES, BE MADE THE SUBJECT OF TAXATION BY THIS STATE. NOTHING IN THIS AMENDATORY ACT OF 1985 SHALL IMPOSE A TAX WITH RESPECT TO ANY TRANSACTION WITH RESPECT TO WHICH NO TAX WAS IMPOSED IMMEDIATELY PRECEDING THE EFFECTIVE DATE OF THIS AMENDATORY ACT OF 1985. (Ill. Rev. Stat. 1985, ch. 120, par. 467.17.)

b) This tax is an occupation tax. It is imposed upon taxpayers, as defined in the Act, and is not imposed upon persons for whom services within the Act are rendered by such taxpayers, nor is it imposed upon the act of rendering such services. The amount of tax payable by a taxpayer is to be measured by, or to be computed upon a basis of, the gross receipts of the taxpayer from the business of distributing, supplying, furnishing or selling gas for use or consumption.

c) For a definition of "Gross receipts", see Section 470.101 of this Part.

(Source: Amended at \_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)